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Notes:
1. Untranslatable words are replaced with asterisks (****).
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FULL CONTENTS

[Claim(s)]

[Claim 1] A connection preparation data-collection means to collect the connection preparation data equipped with each affiliate's financial-statements data, and connection preparation data data required for consolidated-statements processing of the maximum connection range according to each from two or more affiliates, and to store in connection preparation data storage equipment, At least connection pattern data equipped with the information about the affiliate who is the target of consolidated-statements processing The connection pattern registration means in which two or more pattern registration according to a connection pattern is possible, Out of said all connection preparation data stored in said connection preparation data storage equipment A connection preparation data extraction means to extract said connection preparation data data concerning the affiliate who is the financial-statements data of a connection firm, and the target of consolidated-statements processing according to said connection pattern based on said connection pattern data, and to generate the connection preparation data classified by pattern, A consolidated-statements processing system equipped with a consolidated-statements processing means to perform consolidated-statements processing and to create predetermined consolidation journal entry detailed data according to said connection pattern based on said connection preparation data classified by pattern.

[Claim 2] Segment discernment information is given to some or all of said financial-statements data that is contained in said connection preparation data. Furthermore, the firms offset processed data used for the firms offset processing of said connection preparation data data contained in said connection preparation data are classified according to a segment. The consolidated-statements processing system according to claim 1 characterized by giving segment discernment information to said firms offset processed data classified according to the segment.

[Claim 3] As opposed to said financial-statements data contained in said connection preparation data classified by pattern which said connection preparation data extraction means extracted When segment discernment information is not given to some or all of said financial-statements data that is contained in said connection preparation data collected from the single segment firm of said affiliates The consolidated-statements processing system according to claim 1 or 2 characterized by attaching the segment discernment information corresponding to the single segment firm.

[Claim 4] When segment discernment information is not given to some or all of said financial-statements data with which said connection preparation data-collection means is included in said

connection preparation data collected from the single segment firm of said affiliates The consolidated-statements processing system according to claim 1 or 2 characterized by attaching the segment discernment information corresponding to the single segment firm, and storing said connection preparation data in said connection preparation data storage equipment.

[Claim 5] As opposed to said connection preparation data data contained in said connection preparation data classified by pattern which said connection preparation data extraction means extracted When segment discernment information is not given to some or all of firms offset processed data that is used for the firms offset processing of said connection preparation data data Claim 1 characterized by giving the segment discernment information corresponding to the combination between firms to some or all of said firms offset processed data - a consolidated-statements processing system given in any 1 term of four.

[Claim 6] When segment discernment information is not given to some or all of firms offset processed data that is used for the firms offset processing of said connection preparation data data with which said connection preparation data-collection means is included in said connection preparation data Claim 1 characterized by giving the segment discernment information corresponding to the combination between firms to some or all of said firms offset processed data, and storing said connection preparation data in said connection preparation data storage equipment - a consolidated-statements processing system given in any 1 term of four.

[Claim 7] [said connection preparation data extraction means] out of the claim and debt data contained in said connection preparation data data of each connection firm which extracted from said all connection preparation data stored in said connection preparation data storage equipment according to the connection pattern The claim and debt data to the uncoupling firm of said connection pattern data are extracted. Claim 1 characterized by carrying out change processing for the claim and the debt amount of money which totaled a claim and the debt amount of money, and was totaled from the claim and debt data to the uncoupling firm to the claim and debt of the claim and debt of a balance sheet to an uncoupling firm - a consolidated-statements processing system given in any 1 term of six.

[Claim 8] Connect according to each through the computer terminal and communication network of two or more of said associated companies, and said connection preparation data-collection means minds said communication network from said computer terminal. Claim 1 characterized by being constituted possible [reception of said connection preparation data] - a consolidated-statements processing system given in any 1 term of seven.

[Claim 9] Connect according to each through the computer terminal and communication network of an operation subject firm of consolidated-statements processing, and said connection pattern registration means minds said communication network from said computer terminal. Claim 1 characterized by being constituted possible [reception of said connection pattern data] - a consolidated-statements processing system given in any 1 term of eight.

[Claim 10] The consolidated-statements processing system of a description prepares for Claim 1 - any 1 term of nine. The computer program equipped with the program for realizing said connection preparation data-collection means, said connection pattern registration means, said connection preparation data extraction means, and said consolidated-statements processing means according to each on a computer for consolidated-statements processing.

[Claim 11] The consolidated-statements processing system of a description prepares for Claim 1 - any 1 term of nine. The recording medium which recorded the program for realizing said connection

preparation data-collection means, said connection pattern registration means, said connection preparation data extraction means, and said consolidated-statements processing means according to each on a computer and in which computer reading is possible.

[Detailed Description of the Invention]
[0001]
[Field of the Invention] This invention relates to the consolidated-statements processing system which performs consolidated-statements processing by computer-processing.
[0002]
[Description of the Prior Art] As a consolidated-statements processing system which performs consolidated-statements processing by computer-processing There were some which perform data processing required for the above-mentioned system consolidated statements based on the financial-statements data collected from the connection firm and connection preparation data data required for consolidated-statements processing from the necessity for the system consolidated statements which make the parent company based on the request of the Securities Exchange Act top-most vertices. In this conventional consolidated-statements processing system, since the dealings data between uncoupling firms, and a claim and debt data are contained in connection preparation data data, the data between connection firms required for firms offset processing is extracted, and the firms offset processing concerned is performed.
[0003] Moreover, in addition to the consolidated-statements processing on the above-mentioned system accounts, the consolidated-statements processing system which can generate two or more consolidated-financial-accounting account books corresponding to the management consolidated statements which make a parent company top-most vertices from the request of the group business management between group companies also exists.
[0004]
[Problem to be solved by the invention] In the consolidated-statements processing on system accounts, in addition to the system consolidated statements which make the parent company based on the request of the conventional Securities Exchange Act top-most vertices, the necessity for the system consolidated statements which make the subsidiary based on the request of the commercial law top-most vertices arises, and it also sets on administrative accounting further. Not only a parent company but the needs for the management consolidated statements which make a subsidiary top-most vertices are growing. That is, the necessity that not only a parent company but the backbone's subsidiary becomes the operation subject of the consolidated-statements processing on system accounts and administrative accounting in a group company has arisen. Furthermore, it follows on the necessity for the consolidated statements of system accounts and administrative accounting, and the operating needs of consolidated-statements processings, such as budget creation in a consolidated-statements base and prospective creation during a term, are also growing.
[0005] However, in the conventional consolidated-statements processing system, what can be processed to two or more connection patterns corresponding to two or more operation subjects did not exist. Therefore, when it was going to carry out consolidated-statements processing of two or more of these connection patterns, each operation subject firm needed to be equipped with the consolidated-statements processing system, respectively.

[0006] Thus, when it had a consolidated-statements processing system for every operation subject firm, in a subsidiary and an associated company common to each operation subject firm, financial-statements data required for consolidated-statements processing and connection preparation data data needed to be separately offered to each operation subject firm, respectively. Moreover, since data required for this consolidated-statements processing usually differs for every connection pattern, the burden by the side of data offer has a possibility of becoming excessive.

[0007] This invention is made in view of the above-mentioned trouble, and the purpose is in the point of offering the consolidated-statements processing system which can be processed to two or more connection patterns corresponding to two or more operation subjects, easing the burden of the side which offers financial-statements data required for consolidated-statements processing, and connection preparation data data.

[0008]

[Means for solving problem] [the first feature composition of the consolidated-statements processing system concerning this invention for attaining this purpose] As indicated to Claim 1 of the column of Claims, [affiliates / two or more] according to each A connection preparation data-collection means to collect connection preparation data equipped with each affiliate's financial-statements data, and connection preparation data data required for consolidated-statements processing of the maximum connection range, and to store in connection preparation data storage equipment, At least connection pattern data equipped with the information about the affiliate who is the target of consolidated-statements processing The connection pattern registration means in which two or more pattern registration according to a connection pattern is possible, Out of said all connection preparation data stored in said connection preparation data storage equipment A connection preparation data extraction means to extract said connection preparation data data concerning the affiliate who is the financial-statements data of a connection firm, and the target of consolidated-statements processing according to said connection pattern based on said connection pattern data, and to generate the connection preparation data classified by pattern, It is in a point equipped with a consolidated-statements processing means to perform consolidated-statements processing and to create predetermined consolidation journal entry detailed data according to said connection pattern, based on said connection preparation data classified by pattern.

[0009] In addition, financial-statements data is data which constitutes an income statement and a balance sheet. Moreover, connection preparation data data required for consolidated-statements processing of the maximum connection range contains the firms offset processed data for performing offset processing between connection firms in the consolidated-statements processing which makes two or more affiliates of all the connection range. Firms offset processed data are data classified identifiable in the other party firm about a dividend earned, capital increase and decrease, other surpluses, a claim and an outstanding obligation, a profit and expense transactions, fixed-assets purchase details, the term-end balance details of an inventory, the sale details of negotiable securities and land, etc. Moreover, the data about the increase and decrease of details, such as increase and decrease of details, such as fixed assets used for creation of connection cash flow in addition to firms offset processed data, and investment, interest-bearing debt increase and decrease, etc. may be contained as connection preparation data data. Furthermore, connection preparation data may include various notes information, including tax effect details etc., in addition to financial-statements data and connection preparation data data. Moreover, financial-statements data, connection preparation data data, etc. may be both not only track record data

but plan data or track record data, and plan data.
[0010] Moreover, although the connection firm in connection within the limits of consolidated-statements processing is naturally included in the affiliate who is the target of consolidated-statements processing Even if it is the uncoupling firm which becomes the outside of the connection range of consolidated-statements processing, when some connection preparation data data about the uncoupling firm concerned is required for consolidated-statements processing, the uncoupling firm concerned is also included. For example, it corresponds by the case where some uncoupling firms are processed according to equity method, the case where a thing [as opposed to an uncoupling firm for a claim and a debt] is separated and processed [be / it / under / balance sheet / setting], etc. Therefore, the connection firm which is in connection within the limits of consolidated-statements processing with the affiliate who is the target of consolidated-statements processing may change with contents of consolidated-statements processing, and distinguishes and uses both in this Description.
[0011] said -- [the second feature composition] as indicated to Claim 2 of the column of Claims In addition to the feature composition of the above first, segment discernment information is given to some or all of said financial-statements data that is contained in said connection preparation data. Furthermore, it is in the point that segment discernment information is given to said firms offset processed data which the firms offset processed data used for the firms offset processing of said connection preparation data data contained in said connection preparation data were classified according to the segment, and were classified according to the segment.
[0012] Here, a segment is a Type showing an enterprise kind, distinction of the address of a place of business, etc. in each affiliate. Moreover, at management consolidated statements, achievements and the financial situation according to segment can be grasped because each operation subject firm defines a segment freely. Moreover, [information] even if segment discernment information is beforehand given to the connection preparation data prepared by each affiliate Moreover, when attachment of the segment discernment information on the connection preparation data prepared by each affiliate is inadequate, you may be the form which a connection preparation data extraction means and a connection preparation data-collection means complement so that it may mention later.
[0013] said -- [the third feature composition] as indicated to Claim 3 of the column of Claims As opposed to said financial-statements data which is contained in said connection preparation data classified by pattern which said connection preparation data extraction means extracted in addition to the above-mentioned first or second feature composition When segment discernment information is not given to some or all of said financial-statements data that is contained in said connection preparation data collected from the single segment firm of said affiliates, it is in the point which attaches the segment discernment information corresponding to the single segment firm.
[0014] Here, a single segment firm means the firm classified only into one segment, when connection preparation data is classified into the segment on system accounts, or the segment on administrative accounting.
[0015] said -- [the fourth feature composition] as indicated to Claim 4 of the column of Claims In the above-mentioned first or second feature composition, [in addition, said connection preparation data-collection means] When segment discernment information is not given to some or all of said financial-statements data that is contained in said connection preparation data collected from the single segment firm of said affiliates The segment discernment information corresponding to the single segment firm is attached, and it is in the point of storing said connection preparation data in said connection preparation

data storage equipment.
[0016] said -- [the fifth feature composition] as indicated to Claim 5 of the column of Claims As opposed to said connection preparation data data contained in any of the above-mentioned first or the fourth feature composition, or said connection preparation data classified by pattern which said connection preparation data extraction means extracted in addition to one When segment discernment information is not given to some or all of firms offset processed data that is used for the firms offset processing of said connection preparation data data, it is in the point which gives the segment discernment information corresponding to the combination between firms to some or all of said firms offset processed data.
[0017] said -- [the sixth feature composition] as indicated to Claim 6 of the column of Claims To any of the above-mentioned first or the fourth feature composition, or one, [in addition, said connection preparation data-collection means] When segment discernment information is not given to some or all of firms offset processed data that is used for the firms offset processing of said connection preparation data data contained in said connection preparation data The segment discernment information corresponding to the combination between firms is given to some or all of said firms offset processed data, and it is in the point of storing said connection preparation data in said connection preparation data storage equipment.
[0018] said -- [the seventh feature composition] as indicated to Claim 7 of the column of Claims To any of the above-mentioned first or the sixth feature composition, or one, [in addition, said connection preparation data extraction means] Out of the claim and debt data contained in said connection preparation data data of each connection firm which extracted from said all connection preparation data stored in said connection preparation data storage equipment according to the connection pattern The claim and debt data to the uncoupling firm of said connection pattern data are extracted, and a claim and the debt amount of money are totaled from the claim and debt data to the uncoupling firm, and it is in the point of carrying out change processing to the claim and debt of an uncoupling firm from the claim and debt of a balance sheet, about total claim and debt amount of money.
[0019] said -- [the eighth feature composition] as indicated to Claim 8 of the column of Claims In addition to any of the above-mentioned first or the seventh feature composition, or one, it connects according to each through the computer terminal and communication network of two or more of said associated companies. Said connection preparation data-collection means is at the point which consists of said computer terminals possible [reception of said connection preparation data] through said communication network.
[0020] said -- [the ninth feature composition] as indicated to Claim 9 of the column of Claims In addition to any of the above-mentioned first or the eighth feature composition, or one, it connects according to each through the computer terminal and communication network of two or more of said associated companies. Said connection preparation data-collection means is at the point which consists of said computer terminals possible [reception of said connection preparation data] through said communication network.
[0021] [the feature composition of the computer program for consolidated-statements processing concerning this invention for attaining this purpose] As indicated to Claim 10 of the column of Claims, any one consolidated-statements processing system of the above-mentioned first or the ninth feature composition has. It is in a point equipped with the program for realizing said connection preparation data-collection means, said connection pattern registration means, said connection preparation data

extraction means, and said consolidated-statements processing means according to each on a computer.
[0022] [the feature composition of a recording medium concerning this invention for attaining this purpose in which computer reading is possible] As indicated to Claim 11 of the column of Claims, a consolidated-statements processing system has. It is in the point which recorded the program for realizing said connection preparation data-collection means, said connection pattern registration means, said connection preparation data extraction means, and said consolidated-statements processing means according to each on a computer.
[0023] An operation and effectiveness of each above-mentioned feature composition are explained below. [according to the feature composition of the above first of the consolidated-statements processing system concerning this invention] The connection preparation data with which a connection preparation data-collection means is equipped with each affiliate's financial-statements data and connection preparation data data required for consolidated-statements processing of the maximum connection range is collected according to each. Out of all the connection preparation data with which it stored in connection preparation data storage equipment, and the connection preparation data extraction means was stored in connection preparation data storage equipment It is based on the information about the affiliate who is the target of the consolidated-statements processing which the connection pattern data of each connection pattern has for every connection pattern which performs consolidated-statements processing. Connection preparation data data required for the consolidated-statements processing concerning the affiliate who is the financial-statements data of a connection firm and the target of consolidated-statements processing is extracted. Based on the connection preparation data classified by pattern which carried out extraction generation according to the connection pattern, according to a connection pattern, a consolidated-statements processing means can perform consolidated-statements processing, and can create predetermined consolidation journal entry detailed data.
[0024] therefore, when a consolidated-statements processing means performs consolidated-statements processing Since the connection preparation data data classified by pattern concerning the affiliate who is the financial-statements data of a connection firm and the target of consolidated-statements processing is already extracted The financial-statements data of a connection firm is chosen, and it is not necessary not to perform total processing, or to extract the firms offset processed data concerning a connection firm out of connection preparation data data, and to perform offset processing. That is, total / offset processing can perform without selection and extraction of this data easily.
[0025] Furthermore, only by offering the connection preparation data corresponding to the wide range connection pattern that makes two or more whole affiliates applicable to connection as connection preparation data offered from each affiliate to a connection preparation data-collection means The range for connection contracts, or also to other connection patterns with which the connection art was changed, some of the data is effective and the connection preparation data classified by pattern is extracted by the connection preparation data extraction means according to a connection pattern as a part for the effective data division. That is, since each affiliate should just offer the general connection preparation data of the predetermined contents which are not related to whether consolidated-statements processing is performed by what kind of connection pattern unitary The burden for connection preparation data offer in each affiliate will be eased sharply, and the consolidated-statements processing to two or more connection patterns in a group company can be processed quickly.
[0026] Moreover, not only the parent company of a group company but its subsidiary receives a connection pattern registration means as an operation subject of consolidated-statements processing. If

connection pattern data equipped with the information about each affiliate who is the target of the consolidated-statements processing to carry out is offered Since a connection preparation data extraction means extracts the connection preparation data classified by pattern of the connection pattern corresponding to the connection pattern data concerned and a consolidated-statements processing means performs consolidated-statements processing based on the connection preparation data classified by pattern Each affiliate can carry out quickly consolidated-statements processing which makes self an operation subject only by the time and effort which creates and offers connection pattern data. Furthermore, since it is only the time and effort which creates and offers connection pattern data It becomes possible for the change in a connection firm, the equity ratio change to a subsidiary, etc., since the change concerned is made to reflect and connection pattern data can be easily corrected, even if the information about the affiliate who is the target of consolidated-statements processing is changed quick to process corresponding to the information between the newest affiliates.

[0027] Furthermore, among two or more affiliates who constitute a group company, since the consolidated-statements processing system of this feature composition can be shared or shared, each operation subject of consolidated-statements processing does not need to introduce a consolidated-statements processing system individually, and the economical and efficient employment of him is attained. Moreover, in common with each affiliate, this system change can be carried out to the system change of changing the processing logic of a connection preparation data extraction means or a consolidated-statements processing means. By this, when the contents of system consolidated-statements processing are changed by legal revision etc., a system change can be managed at once. furthermore, the processing capacity which can carry out concurrent processing of each processing to two or more connection patterns as a computer which constitutes a connection preparation data extraction means and a consolidated-statements processing means -- or By adopting the thing which sequential processing can also high-speed process, two or more consolidated-statements processings can be processed simultaneous or almost simultaneous, and early implementation of consolidated-statements processing of the whole group company and an early announcement can be realized.

[0028] said -- according to the second feature composition, consolidated-statements processing according to the segment set up on system accounts or segment set up on administrative accounting can be performed, and the consolidation journal entry details according to this segment can be created.

[0029] said -- [according to the third or fourth feature composition] some financial-statements data offered from a single segment firm, or when it boils all and segment discernment information is not attached Since the segment becomes settled uniquely in the segment of a single segment firm [attaching the segment discernment information corresponding to the single segment firm] Lack of the segment discernment information which should be given to financial-statements data can be complemented. The firms offset processed data used for the firms offset processing of said connection preparation data data contained in said connection preparation data are classified according to a segment. If segment discernment information is given to said firms offset processed data classified according to the segment, consolidated-statements processing according to the segment set up on system accounts or segment set up on administrative accounting can be performed, and the consolidation journal entry details according to this segment can be created. As a result, the consolidated-statements processing system of the feature composition of the above second is realized.

[0030] Moreover, since lack of the segment discernment information which should be given to financial-statements data is complemented automatically, consolidated-statements processing according to

segment can be performed without complementing the lack concerned by a help, and speeding up of processing can be attained.

[0031] Since the work which gives segment discernment information to the connection preparation data offered to a connection preparation data-collection means serves as a burden in order that a single segment firm may not perform evaluation according to segment in individual settlement of accounts of its company primarily Mitigation of the work burden which starts by the third or fourth feature composition can be aimed at, and introduction can plan still more easily the consolidated-statements processing system concerning this invention.

[0032] said -- [according to the fifth or sixth feature composition] some firms offset processed data applied, for example to dealings between single segment firms, a claim, a debt, etc., or when it boils all and segment discernment information is not attached [information / a segment / it can attach the segment discernment information corresponding to the single segment firm, or] since the segment which should be attached becomes settled uniquely in the segment of a single segment firm Even if it is the case where two or more segment discernment information is not given to the firms offset processed data between segment firms When dealings between specific firms, a claim, a debt, etc. are specified as a predetermined segment, the segment discernment information corresponding to the combination between firms can be attached, and lack of the segment discernment information which should be given to financial-statements data can be complemented. Therefore, the firms offset processed data used for the firms offset processing of said connection preparation data data contained in said connection preparation data are classified according to a segment. If segment discernment information is given to said firms offset processed data classified according to the segment, consolidated-statements processing according to the segment set up on system accounts or segment set up on administrative accounting can be performed, and the consolidation journal entry details according to this segment can be created. As a result, the consolidated-statements processing system of the feature composition of the above second is realized.

[0033] Moreover, since lack of the segment discernment information which should be given to firms offset processed data is complemented automatically, consolidated-statements processing according to segment can be performed without complementing the lack concerned by a help, and speeding up of processing can be attained.

[0034] Since the work which gives segment discernment information to the connection preparation data data offered to a connection preparation data-collection means serves as a burden in order that a single segment firm may not perform evaluation according to segment in individual settlement of accounts of its company primarily Mitigation of the work burden which starts by the fifth or sixth feature composition can be aimed at, and introduction can plan still more easily the consolidated-statements processing system concerning this invention.

[0035] said -- since according to the seventh feature composition the claim and debt for an uncoupling firm will be automatically removed if a consolidated-statements processing means carries out total processing of the claim and the debt of the balance sheet of each connection firm, it is not necessary to perform the solvent wiping removal concerned later [consolidated-statements processing of the conventional single connection pattern was enough when dividing debts and credits into the connection firm and the uncoupling firm in connection preparation data beforehand, but] Since the Types of a connection firm and an uncoupling firm differ for every connection pattern if it is going to correspond to two or more connection patterns, it will be necessary to prepare connection preparation data according to

a connection pattern. However, according to the seventh feature composition, each affiliate only prepares one kind of connection preparation data, and the above-mentioned consolidated-statements processing can perform him easily.

[0036] said -- according to the eighth feature composition, offer of the connection preparation data from each associated company to a connection preparation data-collection means can carry out quickly and simply through a communication network. It is especially effective when each associated company is distributing geographically.

[0037] said -- according to the ninth feature composition, registration of the connection pattern data from the operation subject firm of consolidated-statements processing to a connection pattern registration means can carry out quickly and simply through a communication network. It is especially effective when each operation subject firm is distributing geographically.

[0038] [according to the feature composition of the computer program for consolidated-statements processing concerning this invention / the computer program for the consolidated-statements processing / installing in a predetermined computer] The consolidated-statements processing system of the above-mentioned first or the ninth feature composition is realizable on the computer concerned.

[0039] Furthermore, [according to the feature composition of the recording medium concerning this invention in which computer reading is possible] Since the program which can realize the consolidated-statements processing system of the above-mentioned first or the ninth feature composition on the computer concerned is recorded in the state which a predetermined computer can read The program can be installed in the computer concerned and the consolidated-statements processing system of the above-mentioned first or the ninth feature composition can be realized on the computer concerned. Moreover, the recording medium concerning this invention in which computer reading is possible [computer / concerned] directly when accessible The program which can realize the consolidated-statements processing system of the above-mentioned first or the ninth feature composition on the computer concerned then can be executed, and the consolidated-statements processing system of the above-mentioned first or the ninth feature composition can be similarly realized on the computer concerned.

[0040]

[Mode for carrying out the invention] The form of operation of the consolidated-statements processing system (henceforth the "this invention system") concerning this invention is explained based on Drawings.

[0041] As shown in drawing 1 , [this invention system 1] The connection preparation data-collection means 2, the connection pattern registration means 3, the connection preparation data extraction means 4, the consolidated-statements processing means 5, the consolidated-statements data output means 6, connection preparation data storage equipment 7, connection pattern data storage equipment 8, the connection preparation data storage equipment 9 classified by pattern, consolidated-statements data storage equipment 10, And it has other input/output devices and peripheral equipment, and is constituted. In addition, each storage area is assigned to 1 or two or more nonvolatile storages with which the computer systems which constitute this invention system 1 are equipped, and each data storage equipment 7-10 is constituted. Moreover, each means 2-6 of this invention system 1 are realized by software processing, exploiting the hardware resources of the computer systems which constitute this invention system 1. this invention system 1 more specifically on the computer of said computer systems By executing the computer program for consolidated-statements processing which starts this invention while exploiting the hardware resources of computer systems The connection preparation data-collection

means 2, the connection pattern registration means 3, the connection preparation data extraction means 4, the consolidated-statements processing means 5, and the consolidated-statements data output means 6 are realized.

[0042] Moreover, the computer which constitutes this invention system 1 in hardware is installed in accessible recording equipment through data-communications media, such as a recording medium which CD-ROM etc. can computer read, and the Internet, and practical use is presented with said program concerning this invention.

[0043] The connection preparation data-collection means 2 Each computer terminal 12 of two or more affiliates, It is constituted possible [connection] through the communication network 11 which connects between affiliates mutually, the connection preparation data transmitted by a predetermined file format from each computer terminal 2 is collected according to each, and each affiliate is stored in connection preparation data storage equipment 7 identifiable. The communication network 11 is realized by the thing of a form which connects between affiliates using the Internet, LAN (local area network) built using the communication line for exclusive use, etc.

[0044] Connection preparation data is equipped with each affiliate's financial-statements data, connection preparation data data required for consolidated-statements processing, and other notes information, and is constituted. The 1st financial-statements data which financial-statements data consists of data which constitutes an income statement and a balance sheet, and is not further classified according to a segment, The 2nd financial-statements data to which it is classified according to the system segment decided on system accounts, and segment discernment information with the identifiable system segment is given, It is classified according to the management segment decided on administrative accounting, and is classified into three kinds of financial-statements data of the 3rd financial-statements data to which segment discernment information with the identifiable management segment is given.

[0045] Connection preparation data data consists of firms offset processed data for performing offset processing between connection firms in consolidated-statements processing, and the other data. Firms offset processed data are data classified identifiable in the other party firm about a dividend earned, capital increase and decrease, other surpluses, a claim and an outstanding obligation, a profit and expense transactions, fixed-assets purchase details, the term-end balance details of an inventory, the sale details of negotiable securities and land, etc. Moreover, it is classified according to a segment for every affiliate, and segment discernment information is given to each item data of firms offset processed data, respectively. As connection preparation data data other than firms offset processed data, the data about the increase and decrease of details, such as increase and decrease of details, such as fixed assets used for creation of connection cash flow, and investment, interest-bearing debt increase and decrease, etc. is contained.

[0046] Moreover, the financial-statements data and connection preparation data data which are collected have the case of track record data, plan data, or its both according to the purpose of consolidated-statements processing.

[0047] As notes information, for example Notes of tax effect details, negotiable-securities details, and possession negotiable securities, Additional information, such as negotiable securities, derivatives, retirement benefit costs, change of accounting policy, There is data of details, major stockholder information, etc., such as a situation of additional post, such as accounting policy, a contingent liability, hypothecated assets and a secured obligation, a subsequent event, a research and development cost, plant-and-equipment investment, a compression list of particulars, the Leith schedule of transactions,

and an officer, the number of employees, debt details, advance details, and an issue corporate bond.
[0048] The connection preparation data-collection means 2 is constituted so that the connection preparation data transmitted by a predetermined, predetermined file format may be collected according to each, but you may make it take two or more collection organization from the difference in each affiliate's accounting system fundamentally. For example, access is received from each computer terminal 12 to the WEB site for connection preparation data entries which the connection preparation data-collection means 2 offers in a WEB format. The sheet for connection preparation data entries in a predetermined input format is transmitted to each computer terminal 12 in a HTML (Hyper TextMarkup Language) format. You may constitute from each computer terminal 12 so that the connection preparation data inputted into the sheet for connection preparation data entries may be received. Moreover, you may make it receive the connection preparation data which each affiliate's accounting system created separately in the data format of specific spreadsheet software. Therefore, before the connection preparation data-collection means 2 stores in connection preparation data storage equipment 7 the connection preparation data collected in various data formats, it is changed and unified into a fixed data format. Moreover, it is desirable to collect the connection preparation data which also needed to unify the account-headings cord in the connection preparation data which each affiliate's accounting system created separately as a consolidated-accounts subject cord, and performed this conversion process in each affiliate. However, when the connection preparation data with which this account-headings code-converting processing is not performed is received, after the connection preparation data-collection means 2 performs the account-headings code-converting processing concerned, it stores in connection preparation data storage equipment 7. Moreover, as for each connection preparation data created in each affiliate, it is desirable to perform predetermined error-checking processing beforehand, it is ending with error-checking processing, and a data format and the connection preparation data account-headings code-converting processed are stored in connection preparation data storage equipment 7. In addition, the connection preparation data-collection means 2 may perform a part or all of error-checking processing and error correction processing.
[0049] The connection pattern registration means 3 Each computer terminal 13 of the affiliate of two or more affiliates who becomes the operation subject of consolidated-statements processing at least, It is constituted possible [connection] through the communication network 11, 1 or two or more connection pattern data which are transmitted in a predetermined data format from each computer terminal 13 are collected according to each, and it stores in connection pattern data storage equipment 8 according to a connection pattern. As opposed to access from each computer terminal 13 to the WEB site for connection pattern data entries which specifically offers the connection pattern registration means 3 in a WEB format The sheet for connection pattern data entries in a predetermined input format is transmitted to each computer terminal 13 in a HTML format, and it constitutes from each computer terminal 13 so that the connection pattern data inputted into the sheet for connection pattern data entries may be received.
[0050] [each connection pattern data / the connection firm in connection within the limits of consolidated-statements processing of each connection pattern] Distinguish an operation subject, a consolidated subsidiary, and the connection firm (equity method application firm) that applies equity method, and The connection company data which can be specified, Distinguish the subsidiary and associated company (the unconsolidated subsidiary and associated company), and parent company (uncoupling parent company) which looked at the uncoupling firm which becomes the outside of the

connection range of this consolidated-statements processing from the operation subject, and The uncoupling company data which can be specified, It has the rate data of the share in which the rate of the share to a consolidated subsidiary and an equity method application firm is shown, and the processing purpose discernment data of whether consolidated-statements processing targets any of a track record, a plan, or its both, and is constituted.

[0051] For example, P company is set in the group firm whole company (two or more affiliates) which makes a subsidiary a parent company, A company - K company. As the operation subject in a certain connection pattern, a consolidated subsidiary, an equity method application firm, an uncoupling firm, and holding ratio for a company's stock show drawing 2 , when being set up, the contents of the connection company data of the connection pattern data and the rate data of the share come to be shown in drawing 3 . When it is not the subsidiary which holds direct stocks so that a consolidated subsidiary or an equity method application firm may be for example, an E company, the rate of the share is calculated by multiplying the holding ratio for a company's stock to A company by the holding ratio for a company's stock to E company of A company. In addition, calculation of the rate of the share is shown in the remarks column of drawing 3 .

[0052] Moreover, about the rate of the share in the consolidated statements on administrative accounting, since the purpose is administrative accounting to the last, it may set up separately making the rate of the share to adopt into 100% for convenience without being based on actual holding ratio for a company's stock etc.

[0053] Furthermore, as shown in drawing 4 , in the case of the connection pattern whose operation subject is not the parent company P of a group firm but the backbone's subsidiary A, the contents of the connection company data of the connection pattern data and the rate data of the share come to be shown in drawing 5 . Thus, connection pattern data is registered corresponding to various connection patterns.

[0054] The connection preparation data extraction means 4 performs extraction processing of the following connection preparation data classified by pattern according to the connection pattern by which consolidated-statements processing is performed by the starting instruction input from timing or the outside set up beforehand, for example just before the consolidated-statements processing means 5 performs consolidated-statements processing. First, connection pattern data is read from connection pattern data storage equipment 8, and the financial-statements data about the connection firm in the read connection pattern data and predetermined connection preparation data data are extracted out of all the connection preparation data stored in connection preparation data storage equipment 7. As predetermined connection preparation data data, the firms offset processed data between said connection firms are extracted. Here, according to distinction of a thing [as opposed to track record data or plan data in the consolidated-statements processing specified by connection pattern data], financial-statements data and predetermined connection preparation data data are extracted.

[0055] [the connection preparation data extraction means 4] if an unconsolidated subsidiary and an associated company, and an uncoupling parent company exist in the read connection pattern data As predetermined connection preparation data data, the claim and debt data which makes the other party an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned concerned are further extracted out of the claim and debt data of said connection firm. And the claim and the debt amount of money in the claim and debt data which makes the other party an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned concerned are totaled, and change processing is carried out for total claim and debt amount of money to the claim and

debt of an uncoupling firm from a claim and a debt in the balance sheet of said connection firm. Even if it carries out by distinguishing an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned concerned, you may perform the change processing concerned by unifying. It is the case of the middle firm instead of the parent company in which the operation subject of consolidated-statements processing is at the top of a group firm that an uncoupling parent company exists. Furthermore, if an equity method application firm exists in the read connection pattern data, it will extract according to each by using the profits of the equity method application firm concerned as the data for equity method processing out of all the connection preparation data stored in connection preparation data storage equipment 7.

[0056] It stores in the connection preparation data storage equipment 9 classified by pattern according to a connection pattern by using as the connection preparation data classified by pattern the financial-statements data about the connection firm extracted according to the above connection pattern, the firms offset processed data between connection firms, and the data for equity method processing. In addition, the claim and debt data which makes the other party the extracted unconsolidated subsidiary and associated company, and an uncoupling parent company are unnecessary if the change processing to the claim and debt of an uncoupling firm in a balance sheet is completed.

[0057] Processing of the above connection preparation data extraction means 4 is explained about the connection pattern data illustrated to drawing 3 based on drawing 6 . In drawing 6 , the case where the connection preparation data classified by pattern is extracted about the connection pattern of the connection pattern data illustrated to drawing 3 is illustrated.

[0058] The connection preparation data about seven connection firms of P company, A company - E company, and H company is extracted out of the connection preparation data of the group whole company of P company and A company - K company stored in connection preparation data storage equipment 7. About firms offset processed data, such as a profit and expense dealings data, and a claim, debt data, only the data between seven connection firms is extracted among the extracted connection preparation data of each connection firm. In drawing 6 , only the data of A company - E company, and H company is extracted for the partner point about the profit and expense dealings data of P company, and a claim and debt data.

[0059] Next, in the connection pattern data shown in drawing 3 , since G company is specified as an equity method application firm and four companies of F company and I company - K company are specified as an unconsolidated subsidiary, change processing to the claim and debt of an uncoupling firm in a balance sheet is performed for every connection firm. When the claim on the balance sheet of P company was explained concretely and the claim on a balance sheet sets to "300" The claim amounts of five companies of G company of a claim and the debt data, F company and I company - K company are totaled, supposing it is the totaled claim amount of money "50", the "50" will be changed to the claim of an unconsolidated subsidiary and an associated company from a claim on a balance sheet, and a claim will be set to "250." This change processing is made in each affiliate, and what was contained as connection preparation data is automatically processed according to each in this invention system by consolidated-statements processing with the conventional single connection pattern corresponding to two or more connection patterns. Moreover, in the connection pattern data shown in drawing 3 , since G company is an equity method application firm, the profits frame of G company is extracted as data for equity method processing.

[0060] Furthermore, processing of the connection preparation data extraction means 4 is explained as another work example about the connection pattern data illustrated to drawing 5 based on drawing 7 . In drawing 7 , the case where the connection preparation data classified by pattern is extracted about the connection pattern of the connection pattern data illustrated to drawing 5 is illustrated.

[0061] The connection preparation data about three connection firms, A company, D company, and E company, is extracted out of the connection preparation data of the group whole company of P company and A company - K company stored in connection preparation data storage equipment 7. About firms offset processed data, such as a profit and expense dealings data, and a claim, debt data, only the data between three connection firms is extracted among the extracted connection preparation data of each connection firm. In drawing 7 , only the data of D company and E company is extracted for the partner point about the profit and expense dealings data of A company, and a claim and debt data.

[0062] Next, in the connection pattern data shown in drawing 5 , since one F company is specified as an uncoupling firm, change processing to the claim and debt of an uncoupling firm in a balance sheet is performed for every connection firm. Supposing the claim amounts of F company of a claim and the debt data are "10" when the claim on the balance sheet of A company is explained concretely, and the claim on a balance sheet sets to "300" The "10" is changed to the claim of an unconsolidated subsidiary and an associated company from a claim on a balance sheet, and a claim is set to "290." This change processing is made in each affiliate, and what was contained as connection preparation data is automatically processed according to each in this invention system 1 by consolidated-statements processing with the conventional single connection pattern corresponding to two or more connection patterns.

[0063] By the starting instruction input from timing or the outside set up beforehand, the consolidated-statements processing means 5 performs the following consolidated-statements processings according to a connection pattern, for example, after the connection preparation data extraction means 4 performs extraction processing of the connection preparation data classified by pattern. The connection preparation data classified by pattern stored in the connection preparation data storage equipment 9 classified by pattern is read. Total processing based on the financial-statements data about a connection firm, offset elimination processing based on the firms offset processed data between the connection firms after total processing, and calculation processing of minority interests and minority interests in which the rate of the share specified by connection pattern data was followed are performed, and predetermined consolidation journal entry detailed data is created. Since segment discernment information is given here to some of financial-statements data of the connection preparation data stored in connection preparation data storage equipment 7, and connection preparation data data required for consolidated-statements processing In consolidated-statements processing, about predetermined items, such as sales, an operating expense, and property, total processing according to segment is also performed based on segment discernment information, and the consolidation journal entry detailed data classified according to the segment is created.

[0064] Furthermore, the consolidated-statements processing means 5 creates the consolidation journal entry detailed data of the equity method profit and loss according to the rate of the share specified by connection pattern data based on the data for equity method processing of the connection preparation data classified by pattern, when the equity method application firm is specified by connection pattern data. Moreover, the created consolidation journal entry detailed data is stored in consolidated-statements data storage equipment 10. Since each above-mentioned processing is fundamentally the same as the

processing in the usual consolidated-statements processing, detailed explanation is omitted.
[0065] [in addition, extraction processing of the connection preparation data classified by pattern based on the connection preparation data extraction means 4 and the consolidated-statements processing by the consolidated-statements processing means 5] After ending extraction processing to all the connection patterns which could perform extraction processing and consolidated-statements processing according to the connection pattern continuously, and were registered by the connection pattern registration means 3, you may perform consolidated-statements processing to all the connection patterns.
[0066] The consolidated-statements data output means 6 Each computer terminal 14 of two or more affiliates, The consolidation journal entry details which will wish to peruse if it is constituted possible [connection] through the communication network 11 and the WEB site which can peruse the consolidation journal entry details and consolidated financial statement in the WEB format which the consolidated-statements data output means 6 offers, a notes matter, etc. is accessed from each computer terminal 13, The consolidated financial statement, the notes matter, etc. consist of HTML formats possible [transmission to each computer terminal 13]. Therefore, while functioning as a WEB server changing into the data of a HTML format the additional remark information on the connection preparation data stored in consolidation journal entry detailed data and the connection preparation data storage equipment 7 for every connection pattern stored in consolidated-statements data storage equipment 10 etc. -- an inspection -- it has the HTML formal data creation means made easy composition. Moreover, as a consolidated financial statement, there are a consolidating financial statement, a consolidated income statement, a consolidated balance sheet, a consolidated earned surplus statement, a connection cash flow statement, etc., and these are created from consolidation journal entry details. Since it realizes with the application of not a main object but the well-known technology of this invention, the consolidated-statements data output means 6 omits detailed composition and explanation of operation.
[0067] In addition, the peripheral equipment of the computer systems which constitute this invention systems, such as a display terminal which carries out image display of the consolidation journal entry details, and printer equipment which carries out printed documentation of the consolidation journal entry details, as a consolidated-statements data output means 6 is also contained.
[0068] Next, the processing procedure of each above-mentioned means 2-6 is briefly explained based on drawing 8 . In addition, since the contents of processing of each means 2-6 are already explained, duplication of explanation is avoided here. When consolidated-statements processing of two or more patterns in a group firm is periodically carried out through every year, a series of processings of the connection preparation data-collection means 2 in each operation, the connection preparation data extraction means 4, and the consolidated-statements processing means 5 are performed according to the operation time concerned.
[0069] Collection processing (#10) of the connection preparation data from each affiliate by the connection preparation data-collection means 2 is performed in front of predetermined days from said operation time by access to the connection preparation data-collection means 2 from each computer terminal 10 of each affiliate. Although it completes by access from all the affiliates, each access of collection processing (#10) of connection preparation data may not necessarily be simultaneous.
[0070] Next, collection registration processing (#20) of the connection pattern data from each operation subject firm by the connection pattern registration means 3 is performed in front of predetermined days from said operation time by access to the connection pattern registration means 3 from each computer

terminal 12 of each operation subject firm. However, collection registration processing (#20) of connection pattern data is performed, when consolidated-statements processing is carried out by a new connection pattern, and when the connection pattern data used by the consolidated-statements processing carried out last time in the existing connection pattern has change. When the connection pattern data used by the consolidated-statements processing carried out last time in the existing connection pattern can use it as it is, this processing (#20) is unnecessary. In addition, collection processing (#10) of connection preparation data and collection registration processing (#20) of connection pattern data may carry any out first, and operation time may overlap.

[0071] Completion of collection processing (#10) of connection preparation data and collection registration processing (#20) of connection pattern data will perform extraction processing (#30) of the connection preparation data classified by pattern based on the connection preparation data extraction means 4. In addition, even if the connection preparation data classified by pattern of each connection pattern is extracted simultaneously in parallel, and extracted sequentially in order, it is not cared about.

[0072] Consolidated-statements processing (#40) by the consolidated-statements processing means 5 is automatically performed by the startup instruction input from the computer terminal 12 of the operation subject firm of the connection pattern concerned, after extraction processing (#30) of the connection preparation data classified by pattern is performed according to a connection pattern. Here, if extraction processing (#30) of the connection preparation data classified by pattern and consolidated-statements processing (#40) are performed in the order concerned about each connection pattern, they are enough.

[0073] [output processing (#50) by the consolidated-statements data output means 6] [computer terminal / 13 / of each affiliate / each / corresponding / or / to access] after the consolidated-statements processing (#40) by the consolidated-statements processing means 5 is completed According to image display or printed documentation instructions, consolidation journal entry details etc. are outputted to each computer terminal 13 or a display terminal, or printer equipment.

[0074] Another embodiment is explained below.

1 In some connection preparation data stored in connection preparation data storage equipment 7 in the above-mentioned embodiment The 2nd and 3rd financial-statements data was classified according to the segment, segment discernment information was attached, and each item data of firms offset processed data assumed the case where it was classified according to a segment for every affiliate, and segment discernment information was attached. However, when any segment discernment information is not given to the connection preparation data transmitted from the single segment firm among the connection preparation data transmitted by each affiliate, you may make it attach segment discernment information as follows.

[0075] It is recognized, when the connection preparation data extraction means 4 extracts the connection preparation data classified by pattern for every connection pattern and the information concerned is not given to the data of the item to which segment discernment information should be given as the first method. And the affiliate who created the connection preparation data of the origin of it judges based on predetermined registration information for whether you are a single segment firm, and if it is a single segment firm, the segment discernment information corresponding to the single segment firm is given to the data of the item concerned. Moreover, if the segment is [the data of the item] a system segment by financial-statements data and the 2nd financial-statements data is [the segment] a management segment, the 3rd financial-statements data will be generated. [furthermore, in the case of the firms offset processed data with which the data of the item is used for firms offset processing] Even if the affiliate

who created the connection preparation data of the origin of it is not a single segment firm When the firm of the partner point is a single segment firm, or when it can specify with the dealings in a predetermined segment from the combination between firms, the segment discernment information corresponding to the combination between the single segment firm and firm is attached. The above processing is performed about each connection pattern. [in addition, the correspondence relation between the company name (firm cord) of said registration information and a single segment firm, and a segment (segment discernment information) or the correspondence relation between the combination between firms, and a segment (segment discernment information)] It was table-ized beforehand and the connection preparation data extraction means 4 has memorized in a predetermined store.

[0076] **2** In the above-mentioned exception embodiment, although the connection preparation data extraction means 4 performed segment discernment information grant processing, the connection preparation data-collection means 2 may be made to carry out as the second method. That is, before the connection preparation data-collection means 2 receives connection preparation data from each affiliate and stores in connection preparation data storage equipment 7, it is identified whether the information concerned is given to the data of the item to which segment discernment information should be given. And [the affiliate of the transmitting origin judges based on predetermined registration information for whether you are a single segment firm, and] if it is a single segment firm when the information concerned is not given to the data of the item to which segment discernment information should be given The segment discernment information corresponding to the single segment firm is given to the data of the item concerned. Moreover, if the segment is [the data of the item] a system segment by financial-statements data and the 2nd financial-statements data is [the segment] a management segment, the 3rd financial-statements data will be generated. [furthermore, in the case of the firms offset processed data with which the data of the item is used for firms offset processing] Even if the affiliate who created the connection preparation data of the origin of it is not a single segment firm When the firm of the partner point is a single segment firm, or when it can specify with the dealings in a predetermined segment from the combination between firms, the segment discernment information corresponding to the combination between the single segment firm and firm is attached. The above processing is performed about the connection preparation data transmitted by each affiliate, respectively. [in addition, the correspondence relation between the company name (firm cord) of said registration information and a single segment firm, and a segment (segment discernment information) or the correspondence relation between the combination between firms, and a segment (segment discernment information)] It was table-ized beforehand and the connection preparation data-collection means 2 has memorized in a predetermined store.

[Brief Description of the Drawings]

[Drawing 1] The block block flow diagram showing one embodiment of the consolidated-statements processing system concerning this invention

[Drawing 2] The explanatory view showing an example of a connection pattern

[Drawing 3] The explanatory view showing the contents of the connection pattern data corresponding to the connection pattern shown in drawing 2

[Drawing 4] The explanatory view showing other examples of a connection pattern

[Drawing 5] The explanatory view showing the contents of the connection pattern data corresponding to the connection pattern shown in drawing 4

[Drawing 6] The explanatory view explaining an example of the contents of processing of a connection preparation data extraction means to the connection pattern data illustrated to drawing 3

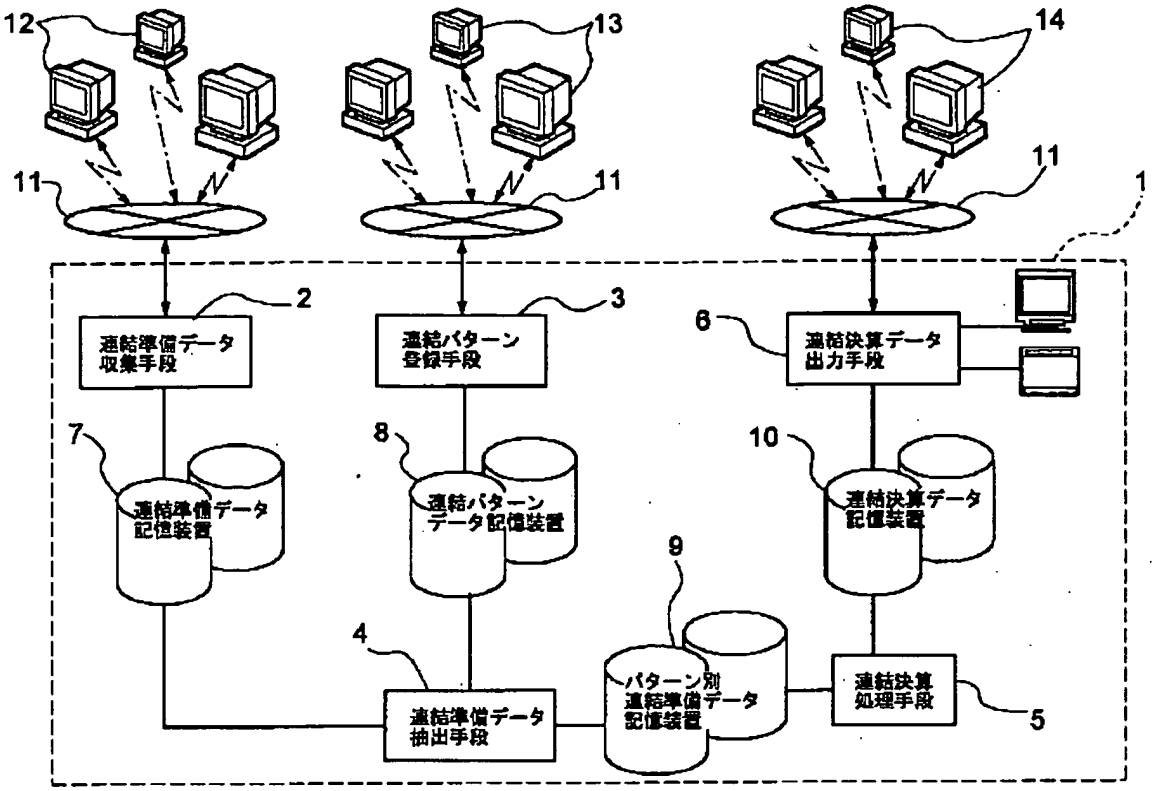
[Drawing 7] <A HREF="/AIPN/odse_itm_draw.ipdl?N0000=7434&N0500=1E_N/;>;<998== The explanatory view explaining an example of the contents of processing of a connection preparation data extraction means to the connection pattern data illustrated to ///////
&N0001=148&N0552=9&N0553=000007" TARGET="odse_itm_draw"> drawing 5

[Drawing 8] Process drawing explaining the flow of the processing procedure of the consolidated-statements processing system concerning this invention

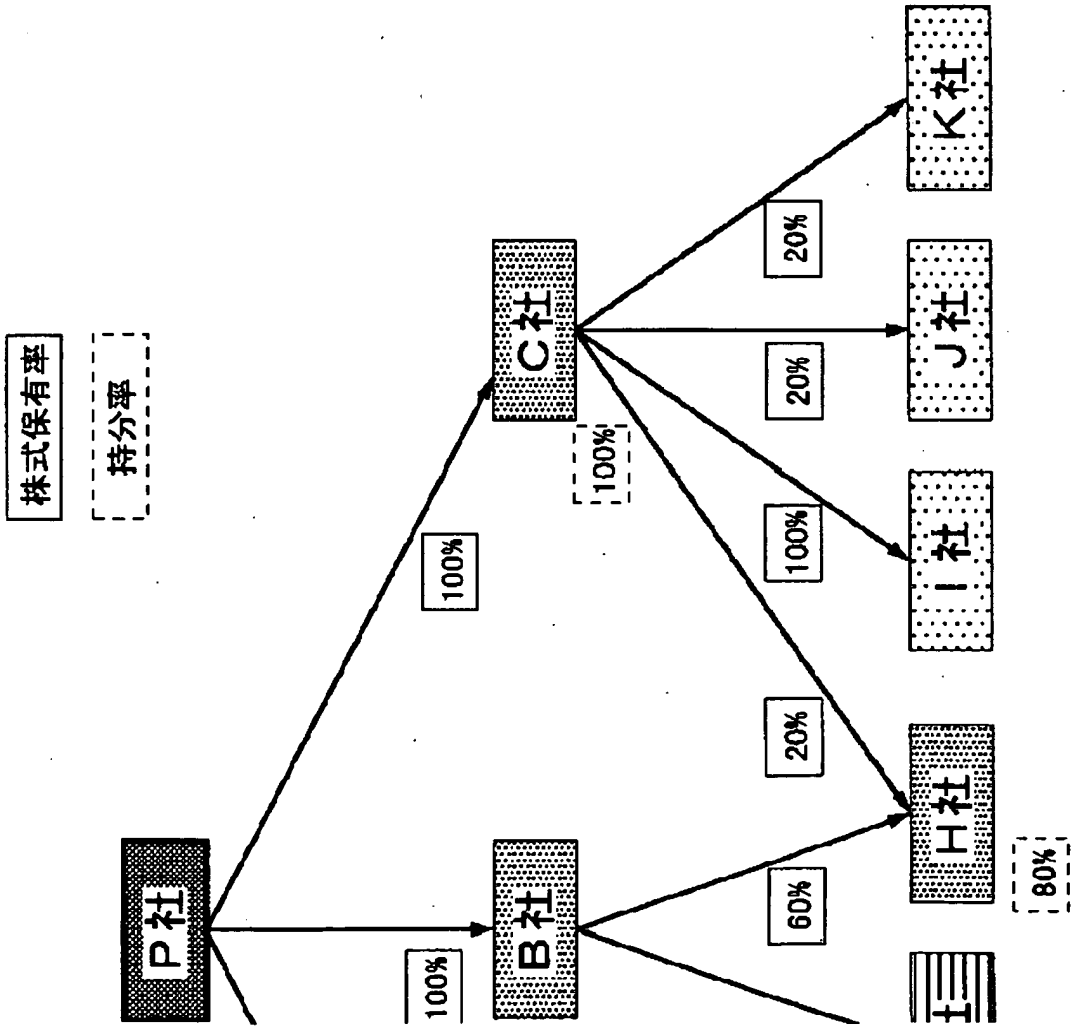
[Explanations of letters or numerals]

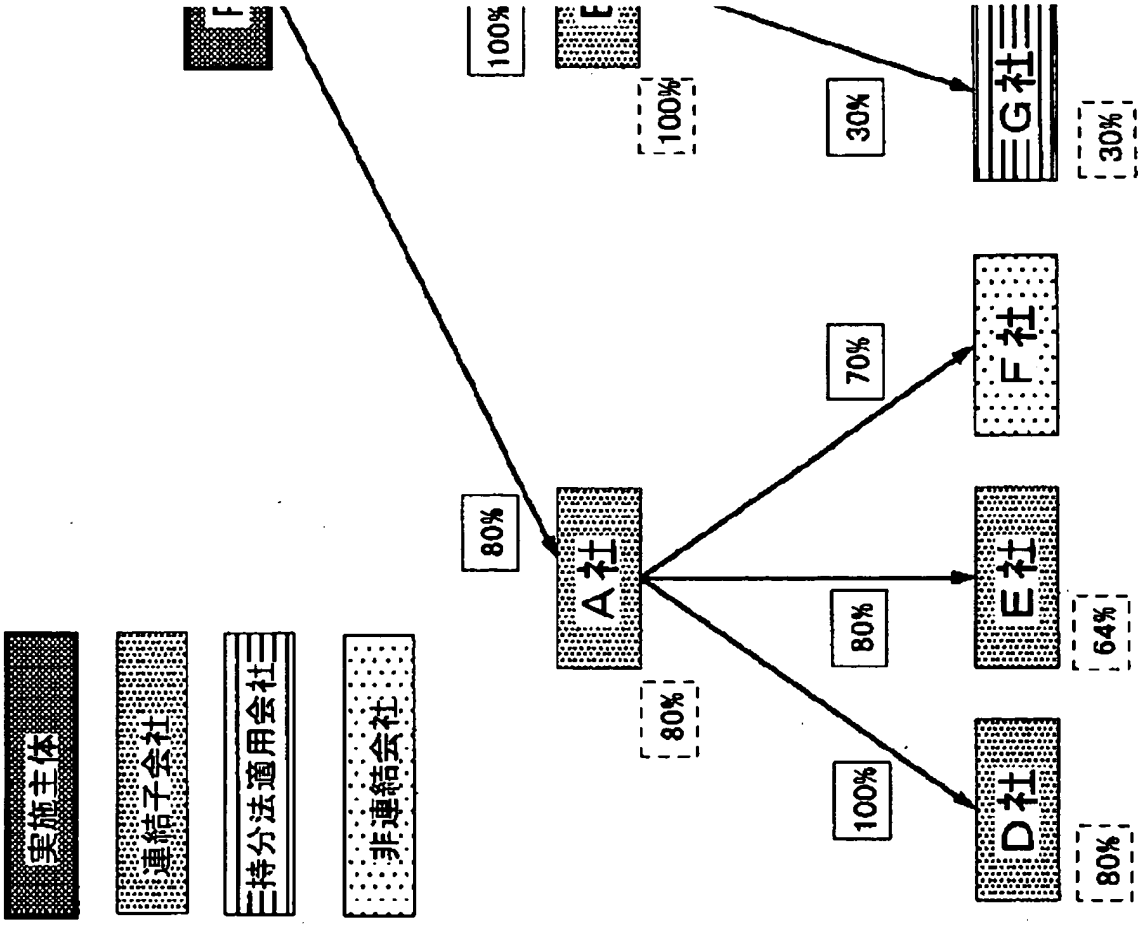
1: Consolidated-statements processing system
2: Connection preparation data-collection means
3: Connection pattern registration means
4: Connection preparation data extraction means
5: Consolidated-statements processing means
6: Consolidated-statements data output means
7: Connection preparation data storage equipment
8: Connection pattern data storage equipment
9: Connection preparation data storage equipment classified by pattern
10: Consolidated-statements data storage equipment
11: Communication network
12-14 : Computer terminal

[Drawing 1]


12
13
14
11
11
11
1
2
3
6
連結準備データ
収集手段
連結パターン
登録手段
連結決算データ
出力手段
7
8
10
連結準備データ
記憶装置
連結パターン
データ記憶装置
連結決算データ
記憶装置
9
4
パターン別
連結準備データ
記憶装置
連結準備データ
抽出手段
連結決算
処理手段
5

[Drawing 2]

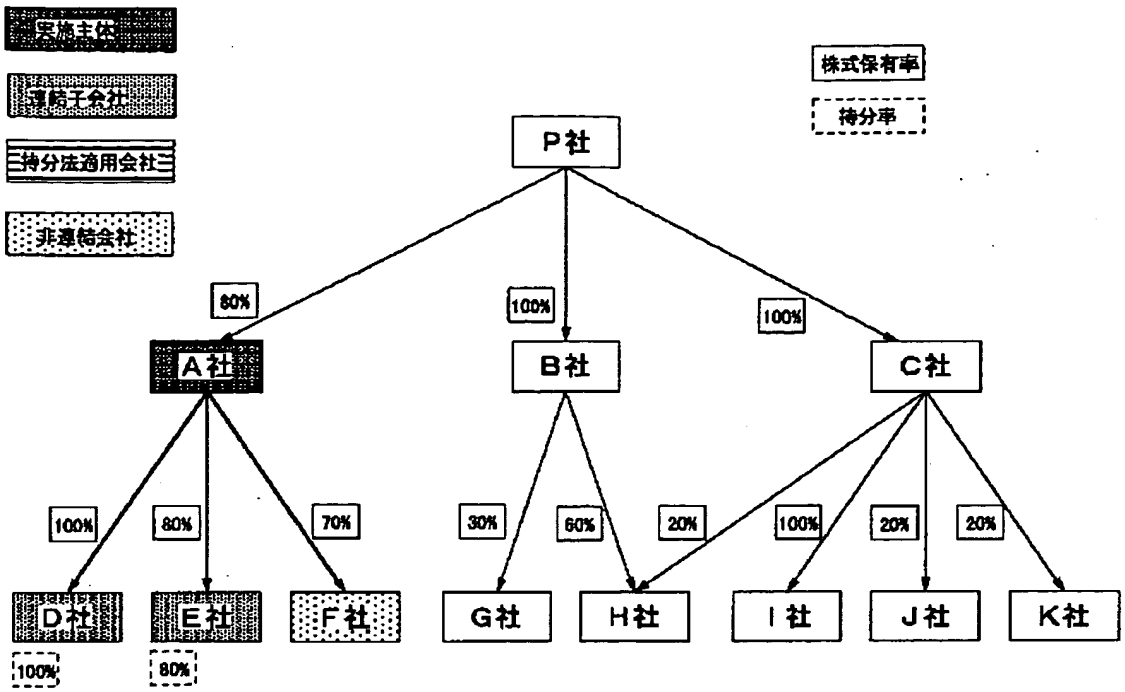

株式保有率
持分率
P社
C社
B社
K社
J社
I社
H社
100%
100%
100%
20%
20%
100%
20%
60%
80%



[Drawing 3]

連結区分		持分率	備考
実施主体	P	——	
連結子会社	A	80%	
連結子会社	B	100%	
連結子会社	C	100%	
連結子会社	D	80%	80%×100%
連結子会社	E	64%	80%×80%
連結子会社	H	80%	60%+20%
持分法適用会社	G	30%	
非連結会社	F	——	
非連結会社	I	——	
非連結会社	J	——	
非連結会社	K	——	

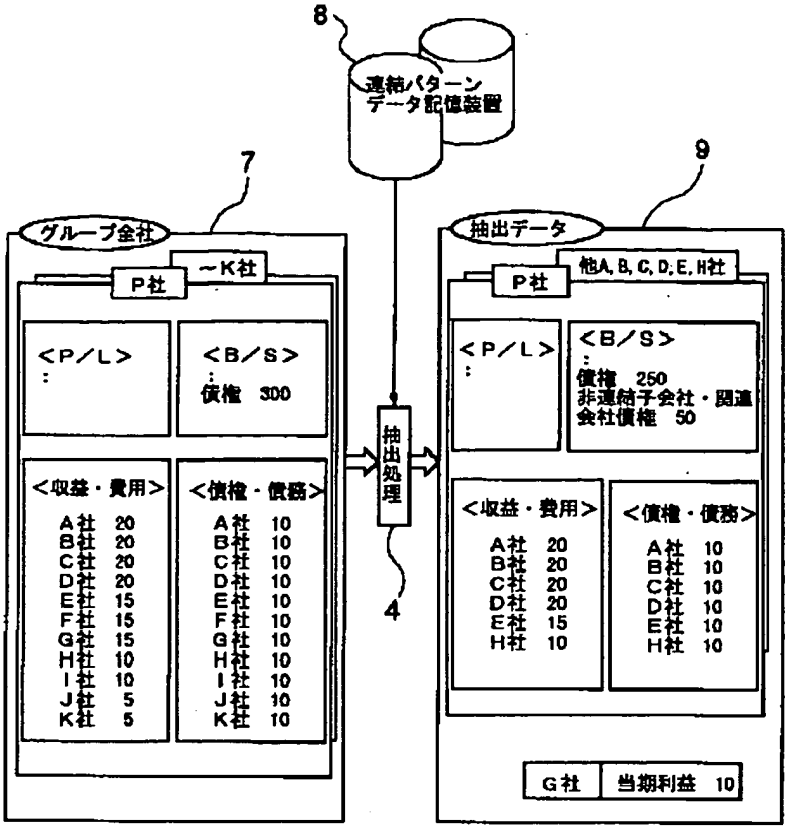
[Drawing 4]



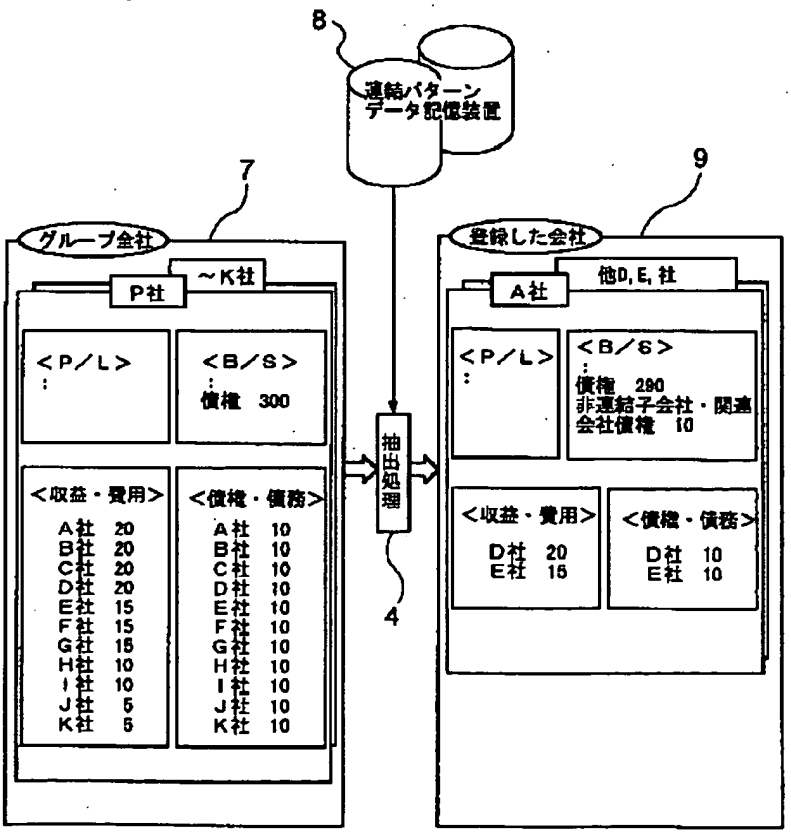
[Drawing 5]

連結区分		持分率	備考
実施主体	A	——	
連結子会社	D	100%	
連結子会社	E	80%	
非連結会社	F	——	

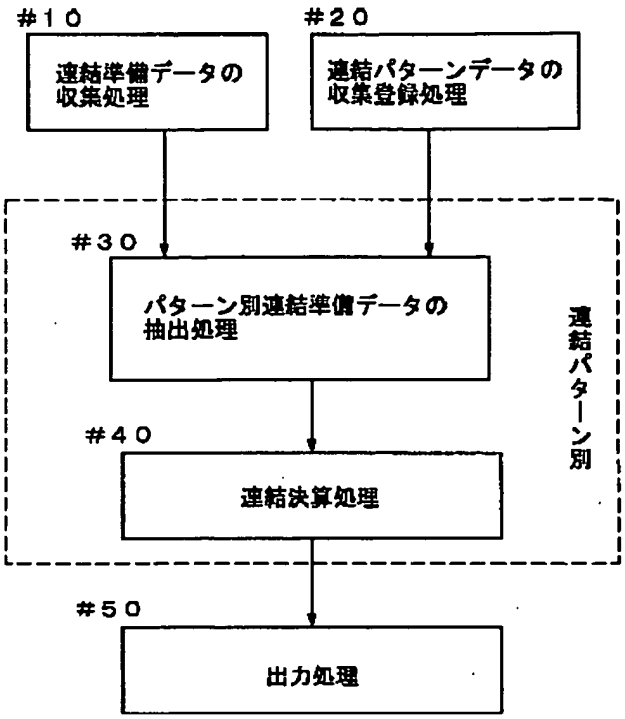
[Drawing 6]



[Drawing 7]



[Drawing 8]



[Translation done.]